

The Accounting Historians Notebook

Volume 33
Number 2 October 2010

Article 6

2010

13th World Congress of Accounting Historians St. James' Football Ground -- Newcastle upon Tyne, 17-19 July 2012

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (2010) "13th World Congress of Accounting Historians St. James' Football Ground -- Newcastle upon Tyne, 17-19 July 2012," *The Accounting Historians Notebook*: Vol. 33 : No. 2 , Article 6.
Available at: https://egrove.olemiss.edu/aah_notebook/vol33/iss2/6

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in The Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact mmanuel@olemiss.edu.

13th World Congress of Accounting Historians

St James' Park Football Ground — Newcastle upon Tyne

17-19 July 2012

Newcastle University Business School is delighted to be hosting the 2012 World Congress of Accounting Historians which will take place in St James' Park, home of the famous Newcastle United football team since the 1890s. The stadium is situated in the heart of the city centre adjacent to the University and contains state of the art conference facilities. It has been agreed with the British Accounting Review that there will be a special section dedicated to a selection of papers presented at the Congress.

The whole point of the World Congress is to act as a forum, bringing scholars together from around the world to debate interesting ideas. It is intended to be a celebration of accounting history research in all its diversity. Therefore, all topics are welcomed. The role of accounting in industrial expansion and decline has been designated as the main conference theme in view of its relevance to the region in which it is being held.

The history of the growth and decline of industries is extremely relevant to the modern world and not confined to the Victorian past. Countries in the Far East are still in the throws of their industrial revolutions. Other countries like Britain have witnessed rapid industrial expansion followed by decline and a retreat from manufacturing. The River Tyne has been returned to its pristine, pre-industrial state and one would hardly know that it had ever been alive with shipbuilding and other industry. The



River now boasts the best salmon fishing in England and otters can be seen gambolling by the quayside. The noise of hammers has been replaced by the polite murmurings of concert goers and

the raucous laughter of locals and students partying the night away. How did this come to be, and what role did accounting play? As far as British industry goes, accounting historians have tended to concentrate on the period of expansion rather than decline. We have debated the manner in which accounting assisted entrepreneurship during the industrial revolution, and indeed helped shape the minds of business leaders and their workers. Less has been written about the path-dependencies that accounting practice can create which have the potential to restrict room for maneuver and act as brake on new ways of thinking. For instance, coal-mining engineers from Newcastle were at the forefront of costing and forecasting techniques in the 18th century. Surveys of the coal-trade suggest that by the mid-1800s these methods may have become formalized and restricted to valuing colliery interests rather than appraising the profitability of alternative strategies. Was this true, and if so how did it contribute to the steady decline in labor-productivity experienced by the British coal industry c.1800-1946? Such questions will have a resonance with other times and places.

Newcastle is a good illustration of how little we still know about our in-

(Continued on page 29)

(Continued from page 28)

dustrial accounting past. In the Victorian era the city was unparalleled in terms of its scientific and technological innovations:

Charles Parsons, the inventor of the compound steam turbine and turbo generator lived to see his company's machinery powering cities around the world including Chicago in the 1920s. George and Robert Stephenson's improved locomotive designs made rail transportation commercially viable. Joseph Swan patented the electric light bulb one year before Edison with whom he subsequently collaborated. The street outside his office was the first street in the world to be illuminated by electric lamps. Charles Palmer developed the first rolled armor plating for warships. William Armstrong created the hydraulic crane as well as improved breech-loading artillery which he sold to both sides in the American Civil War. And yet, how these individuals turned their inventions into commercial enterprises, and the contribution or lack of contribution of accounting is largely under-researched. Armstrong is a case in point. A lawyer by profession and amateur inventor by inclination he created a company to exploit his inventions that at its height employed over 70,000 men in Newcastle and was the only company at the time capable of arming warships as well as building them. Accounting history remains silent on these Victorian undertakings even though the commercial exploitation of scientific and technological advances is a subject that is regarded as key by modern universities.

Newcastle is a beautiful and friendly city located on the edge of the Northumberland National Park and the Scottish Borders. Facts about the region: Northumberland has the largest density of castles and lowest density of people in

England, a reflection of its turbulent and bloody past in which it stood as a buffer zone between the English and the Scots. It is one of the few places in the country where one can walk in the hills all day without meeting a soul. The lack of intensive agriculture means that the county is rich in preserved prehistoric remains.

The area contains two UNESCO world heritage sites: Hadrian's Wall and Durham Cathedral. Hadrian's Wall marked the northernmost frontier of the Roman Empire. The wall passes through Newcastle which grew up round the Roman bridge. The fort of Vindolanda on the Wall is the only place in the early Empire outside Egypt where original accounting documents have survived.

Durham Cathedral was built by the Normans to house the shrine of St Cuthbert. St Bede (d.735) also lies here. He wrote the first history of England. The Anglo-Saxon kingdom of Northumbria was at its height in the 7th century. Its dominance over Britain as a whole is reflected in Edinburgh bearing the name of Edwin, one of its most famous kings. The new castle which gives Newcastle its name was originally built by the Normans c.1080 to subdue the local population and act as a defense against the Scots. The subsequent 12th century structure is remarkably well preserved and now stands at the end of platform 5 of Newcastle Central Station. Newcastle is the most northerly venue of the world congresses to date. It remains light until after 10.30pm in mid-July. The city has excellent transport links by air, boat and rail. It is 1.5 hours from Edinburgh, 1 hour from York (where Constantine was proclaimed emperor), and 3 hours from London by train. The international airport is connected to all international routes and we look forward to welcoming you in 2012.